

Morris County, Kansas

**Independent Auditors' Report and
Regulatory Basis Financial Statement**

For the Year Ended December 31, 2019

MORRIS COUNTY, KANSAS

Regulatory Basis Financial Statement
December 31, 2019

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Independent Auditors' Report

Board of Commissioners
Morris County, Kansas
Council Grove, Ks. 66846

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Morris County, Kansas, the Municipal Financial Reporting Entity, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards and the Kansas Municipal Audit and Accounting Guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, Morris County, Kansas prepared this financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Morris County, Kansas, as of December 31, 2019, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Morris County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and schedule of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, but are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. In addition, Schedule 5 – Reconciled 2018 Tax Roll is presented for analysis and is not a required part of the basic financial statement or the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Morris County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued my report dated June 6, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and my report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for analysis and are not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2018 comparative information is fairly stated in all material respects, in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
June 23, 2020

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 328,152	\$ 0	\$ 3,059,841	\$ 2,827,536	\$ 560,457	\$ 56,857	\$ 617,314
Special Purpose Funds							
Road and Bridge	26,696	0	3,140,607	2,845,689	321,614	195,030	516,644
Special Bridge	335,506	0	279,454	138,359	476,601	0	476,601
Reappraisal	3,272	0	202,043	200,756	4,559	2,428	6,987
County Health	1,886	0	126,624	116,188	12,322	0	12,322
Noxious Weed	119,314	0	64,489	149,023	34,780	35,181	69,961
Ambulance	2,359	0	163,162	148,188	17,333	0	17,333
Mental Health	1,133	0	77,066	73,000	5,199	0	5,199
Hospital Maintenance	2,494	0	164,795	152,376	14,913	0	14,913
Employee Benefits	80,699	0	1,257,960	1,182,228	156,431	4,977	161,408
Morris County 911	319,957	0	52,919	70,026	302,850	0	302,850
Capital Improvement Reserve	463,159	0	50,000	48,805	464,354	0	464,354
Equipment Reserve	2,458,551	0	637,155	1,178,392	1,917,314	158,106	2,075,420
Diversion	7,221	0	6,175	6,047	7,349	0	7,349
Drug Forfeiture & Seizure	17,695	0	19	0	17,714	0	17,714
Register of Deeds Tech Fund	34,640	0	7,839	6,924	35,555	0	35,555
Treasurer Tech Fund	7,939	0	1,946	0	9,885	0	9,885
Clerk Tech Fund	4,392	0	1,946	0	6,338	0	6,338
Bond & Interest Fund							
Bond and Interest	30,275	0	0	0	30,275	0	30,275
Business Fund							
Solid Waste Disposal	312,602	0	387,303	381,520	318,385	15,142	333,527
Trust Funds							
Law Library	8,438	0	3,386	0	11,824	0	11,824
Prosecuting Attorney	4,460	0	390	162	4,688	0	4,688
County Atty Worthless Cks	584	0	0	0	584	0	584
Treasurer's Special Auto	46,098	0	54,431	73,076	27,453	0	27,453
Oil & Gas Trust Fund	22,729	0	0	0	22,729	0	22,729
Bond Supervision Fee	0	0	282	0	282	0	282
Juvenile Diversion Fee	0	0	100	0	100	0	100
Related Municipal Entity							
Morris Co Public Building Comm	1,604	0	272,573	273,964	213	0	213
Total Reporting Entity(Excluding Agency Funds Schedule 3)	<u>\$ 4,641,855</u>	<u>\$ 0</u>	<u>\$ 10,012,505</u>	<u>\$ 9,872,259</u>	<u>\$ 4,782,101</u>	<u>\$ 467,721</u>	<u>\$ 5,249,822</u>

The notes to the financial statement are an integral part of this statement.

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Composition of Cash Balance:

Cash & checks on Hand DIT-County Treasurer	\$	29,080
Checking accounts		
Farmers & Drovers - Treasurer		245,543
Farmers & Drovers - District Court		516
Farmers & Drovers - Law Library		11,824
Farmers & Drovers - County Attorney		119
Farmers & Drovers - Sheriff		2,634
Farmers & Drovers - Solid Waste & Recycling		776
Farmers & Drovers Money Market Account		7,849,588
SBKC Money Market-PBC		213
State of Kansas Pooled Money Investment Portfolio		3,096,745
Certificates of Deposit		
Farmers & Drovers		600,000
Farmers State Bank		500,000
Bank of the Flint Hills		1,000,000
Total Cash Balance		<u>13,337,038</u>
Less: Agency Funds per Schedule 3		<u>(8,087,216)</u>
Total Reporting Entity	\$	<u><u>5,249,822</u></u>

The notes to the financial statement are an integral part of this statement.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Morris County, Kansas is a municipal corporation governed by an elected three-member commission. Morris County provides the following services as authorized by Kansas statutes: assessment, collection and distribution of property taxes for itself and other governmental entities within the County, public safety, highway and roads, health and social services, culture, recreation, public improvements, planning and zoning, and general administrative services.

The regulatory basis financial statement presents Morris County and its related municipal entity, the Morris County Public Building Commission. The related municipal entity is included in the county's reporting entity because it was established to benefit the county and/or its constituents. Other related municipal entities including the Morris County Fair Association, Fire Districts #1 through #14, and Morris County Hospital and Health Department, are not presented.

Regulatory Basis Fund Types

The accounts of the County are organized and operated on the basis of funds, which are used to record the County's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations including State Statutes and County Ordinances. The following types of funds comprise the financial activities of the County.

Governmental Funds:

General Fund – the chief operating fund of the County. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Funds that are used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – Funds that are used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Funds:

Business Funds – Funds that are financed in whole or in part by fees charged to users of the goods or services. Funds are operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of receipts, expenses, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Trust Funds:

Trust Funds – Funds that are used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds:

Agency Funds – Funds that are used to report assets held by the municipality in a purely custodial capacity (payroll clearing funds, county treasurer tax collection accounts, etc.).

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 1 – Summary of Significant Accounting Policies (Cont.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County approved a resolution that is in compliance-with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Use of Estimates

The preparation of the financial statement in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures at the date of the financial statement. Accordingly, actual results could differ from those estimates.

Budgetary Information

Kansas statutes require that an annual budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 1 – Summary of Significant Accounting Policies (Cont.)

Budgetary Information (Cont.)

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other Kansas statutes, or by use of internal spending limits established by the governing body.

Note 2 – Stewardship, Compliance, and Accountability

Compliance with Finance-Related Legal and Contractual Provisions

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports and legal representatives of the municipality.

K.S.A. 19-716 requires the county counselor to give approval of claims presented for payment. The county counselor did not sign all claims.

Management is not aware of any other items of noncompliance with Kansas statutes.

Note 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Morris County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Morris County has no investment policy that would further limit its choices. The rating of the County's investment is noted below.

Concentration of Credit Risk – State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments are all held by the Kansas Municipal Investment Pool.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Morris County designated two sixty-day "peak periods" for 2019 beginning May 1st and November 20th. all deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$10,211,213 and the bank balance was \$10,471,421. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$772,677 was covered by federal depository insurance, \$6,995,886 was collateralized with securities held by the pledging financial institutions' agents in Morris County's name, \$750,000 was collateralized with a Federal Home Loan Bank letter of credit, and the balance of \$1,952,858 was unsecured under a designated peak period agreement.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 3 – Deposits and Investments (Cont.)

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counter party, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

As of December 31, 2019, the County had the following investment:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool			
Overnight Pool	\$3,096,745	\$3,096,745	N/A

The Municipal Investment Pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the Kansas State Treasurer and four additional members appointed by the Kansas State Governor. The boards report annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 – Property Taxes

Based on budgets certified to the county clerk from municipal entities within the County and the County's own budget, the county clerk spreads the annual assessment onto the tax rolls and levies property tax on November 1 of each year. The property tax is payable in two installments. The first installment is due December 20th of the same year. The second installment is due May 10th of the subsequent year. The County collects and distributes the property taxes. In accordance with State statutes, property taxes levied during the current year are a revenue source to be used to finance the following year's operations.

Note 5 – Transfers

During 2019, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

Transferred from:	Transferred to:	Statute	Amount
General	Equipment Reserve	19-119	\$ 537,155
General	Capital Improvement Reserve	19-120	50,000
Road & Bridge	Equipment Reserve	19-119	100,000
Special Auto	General	8-145	46,098
PBC 2018A Issuance Costs	PBC 2018A P&I	Res 2018-03	569
PBC 2018B Project	PBC 2018B P&I	Res 2018-03	28
PBC 2018B Issuance Costs	PBC 2018B P&I	Res 2018-03	625

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 6 – Defined Benefit Pension Plan

Plan Description – Morris County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which may be found on the website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Ks. 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49, 210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2, or a KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rate for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal ended December 31, 2019. Contributions to the pension plan from the Morris County were \$211,046 for the year ended December 31, 2019.

Net Pension Liability - At December 31, 2019, Morris County's proportionate share of the collective net pension liability reported by KPERS was \$1,653,916. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. Morris County's proportion of the net pension liability was based on the ratio of Morris County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website www.kpers.org or can be obtained as described above.

Note 7 – Long-Term Debt

General Obligation Bonds – Series 2020 - The County issued bonds in the amount of \$3,300,000 in 2020 with an interest rate of 2%. The bonds were issued to provide funds for County bridge projects. Semi-annual interest payments are scheduled beginning March 1, 2021. The bonds mature annually beginning September 2021.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 7 – Long-Term Debt (Cont)

Changes in long term liabilities for the County for the year ended December 31, 2019 are as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Due January 1	Additions	Reductions/ Payments	Balance Due December 31	Interest Paid
Public Building Commission									
Series 2018A	3%	8/28/2018	1,175,000	9/1/2026	1,175,000	0	130,000	1,045,000	35,544
Series 2018B	4.12-4.3%	8/29/2018	2,520,000	9/1/2038	2,520,000	0	0	2,520,000	0
Total Indebtedness					<u>\$ 3,695,000</u>	<u>\$ 0</u>	<u>\$ 130,000</u>	<u>\$ 3,565,000</u>	<u>\$ 35,544</u>

Maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Public Building Commission	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2038	Total
Principal									
Public Building Commission									
Series 2018A	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 150,000	\$ 325,000	\$ 0	\$ 0	\$ 1,045,000
Series 2018B	0	0	0	0	0	520,000	1,020,000	980,000	2,520,000
Morris County									
Series 2020	0	185,000	200,000	200,000	205,000	1,075,000	1,180,000	255,000	3,300,000
Total Principal	<u>135,000</u>	<u>325,000</u>	<u>345,000</u>	<u>350,000</u>	<u>355,000</u>	<u>1,920,000</u>	<u>2,200,000</u>	<u>1,235,000</u>	<u>6,865,000</u>
Interest									
Public Building Commission									
Series 2018A	31,350	27,300	23,100	18,750	14,250	14,700	0	0	129,450
Series 2018B	105,984	105,984	105,984	105,984	105,984	509,114	341,842	107,500	1,488,376
Morris County									
Series 2020	0	81,217	62,300	58,300	54,300	209,000	97,500	5,100	567,717
Total Interest	<u>137,334</u>	<u>214,501</u>	<u>191,384</u>	<u>183,034</u>	<u>174,534</u>	<u>732,814</u>	<u>439,342</u>	<u>112,600</u>	<u>2,185,543</u>
Total Principal & Interest	<u>\$ 272,334</u>	<u>\$ 539,501</u>	<u>\$ 536,384</u>	<u>\$ 533,034</u>	<u>\$ 529,534</u>	<u>\$ 2,652,814</u>	<u>\$ 2,639,342</u>	<u>\$ 1,347,600</u>	<u>\$ 9,050,543</u>

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 8 – Other Long-Term Obligations from Operations

The County's policies regarding vacation and sick pay permit full time employees to accumulate a maximum of ten days of vacation time per year. Full time employees receive one hour of vacation and sick leave time for each forty hours of time paid for the first two years of continuous employment. At the end of the second year, full time employees receive two hours of vacation and sick leave time for each forty hours of paid time. Ten days of unused vacation may be carried over to the next year and a maximum of 120 days sick leave may be accumulated. Upon separation of service, vacation leave is paid in full to the employee. Sick leave is payable to only retirees age 62 or older at a compensated rate of 10% of annual sick leave accumulated. All full-time employees are entitled to two days funeral leave per calendar year with pay. Morris County also has provisions for other types of leave as follows: maternity, paternity, military, leave of absence, juror or other service. All compensated absences are recognized when paid from the fund that corresponds to the employee's duties.

Other Post-Employment Benefits – Under the consolidated Omnibus Reconciliation Act (COBRA), the Government makes health care benefits available to eligible former employees and eligible dependents. certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the Government under this program.

Death and Disability Other Post Employment Benefits – As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

Note 9 – Health Department and Ambulance Service

The County transferred the operation and management of the Morris County Health Department to the Morris County Hospital in August 1993. The County will continue to levy a property tax for support of the Health Department which will be distributed to the hospital. In addition, the County transferred the operation and management of the County Ambulance Department to the Morris County Hospital on September 1, 1994. The County will continue to levy a property tax for support of the Ambulance Department which will be distributed to the hospital.

Note 10 – Morris County Fair Association

During 2000, Morris County provided \$15,000 to the Morris County Fair Association to construct a new 4-H livestock building at the Morris County Fairgrounds, which is owned by the County. The Fair Association leased the new 4-H livestock building from the County at \$3,000 per year for the period of five years, and \$1 per year thereafter until 2099.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 11 – Risk Management

Morris County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workmen's compensation, property, liability, errors, omissions, crime, and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the KCAMP and KWORC risk pools currently operating as a common risk management and insurance program for the KCAMP and KWORC participating members. Morris County joined the Kansas County Association Multi-Line Pool (KCAMP), and the Kansas Workers Risk Cooperative for Counties (KWORC) municipal group funded pools in September 2002 under the authority of the Kansas Municipal Group-Funded Pool Act K.S.A 75-2616, et seq., as amended, the Interlocal Cooperation Act, K.S.A.12-290, et seq., as amended, and the Kansas Tort Claims Act, K.S.A. 75-6101, et seq., as amended.

Morris County pays an annual premium to KCAMP and KWORC for its workmen's compensation, property, liability, errors, omissions, crime, and surety insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claim levels per insured event. KWORC carries specific excess insurance, which pays all amounts exceeding \$350,000. In addition, KWORC carries aggregate excess insurance, which provides coverage should the pool experience losses in excess of the 125% of the audited premium during a policy year. KCAMP carries specific excess insurance to protect the pool from a single catastrophic loss. Morris County may be required to make contributions in addition to the annual member contribution from time to time to keep the pools financially sound, if total claims for the pools are different than what has been anticipated by the pool's management. Morris County would only be responsible for additional contributions to the pool to cover claims, which were incurred in years in which the County was a member of the pool and expenses related thereto. KWORC has not assessed any amounts in addition to the annual contribution from member counties since its inception in 1992. KCAMP has not assessed any amounts in addition to the annual contribution from member counties since its inception in 1991.

The County participates in Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulation, the County may be required to reimburse the grantor government. Any disallowed claim resulting from such audit could become a liability of the County. However, in the opinion of management, any such disallowed claim would not have a material effect on the financial statements of the County at December 31, 2019.

Note 12 – Contingencies

The City of Council Grove has appealed the property valuation methodology used by the County in valuing the Council Grove City Lake property for the tax years of 2014 through 2019. The Board of Tax Appeals decided the 2014, 2015, and 2016 tax appeals by upholding the county's valuation methodology, but reduced the valuation amount. In April 2019, the county refunded \$527,745 including interest for those three years. The Kansas Court of Appeals has remanded back to the Board of Tax Appeals for further hearings. An unfavorable decision could have a material impact on the County.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

Note 13 – Public Building Commission

The County created a public building commission (PBC) under the K.S.A. 12-1757 during 2011 for the purpose of issuing debt for the expansion of the Morris County Hospital (MCH). The County commissioners comprise the PBC board. Bonds were issued by the PBC in the amount of \$2,000,000. The bond proceeds of \$1,994,269 and \$69,493 of County funds were used to refund the remaining Series A-2002 County bond issue principal of \$840,000, Series A-2002 interest of \$10,750, and \$1,157,218 for the expansion project with the remaining proceeds being used for bond costs and interest. The State of Kansas received the payment for the bonds in December 2011 from the PBC, and in January 2012 the bonds were paid.

On August 28, 2018, the PBC issued Series 2018A bonds in the amount of \$1,175,000. Proceeds of \$1,189,089 were received which was comprised of the bond principal of \$1,175,000 and bond premium of \$25,839 less the underwriter's fee of \$11,750. The proceeds were used to refund the Series 2011A bond principal in the amount of \$1,175,000 with the remaining \$14,089 earmarked for issuance costs. Semiannual interest payments began March 1, 2019. The bonds mature annually beginning on September 1, 2019 with the last bond payment on September 1, 2026.

On August 29, 2018, the PBC issued Series 2018B bonds in the amount of \$2,520,000 to finance improvements at the Morris County Hospital. Proceeds of \$2,475,792 were received which was composed of the bond principal of \$2,520,000 and bond discount of \$19,008 less the underwriter's fee of \$25,200. The proceeds were placed in the project account in the amount of \$2,432,241 with the remaining \$43,551 earmarked for issuance costs. Semiannual interest payments began March 1, 2019. The bonds mature annually beginning on September 1, 2027 with the last bond payment on September 1, 2038. As of December 31, 2018, the PBC project was complete, and it had expended \$2,436,049 on the project.

The County entered into a base lease with MCH and the PBC to lease land. It is the intention of all parties (Public Building Commission, Morris County, and the Morris County Hospital) that payments for the PBC bonds are to be made out of MCH revenue. If MCH revenues are insufficient to make the required payments, the County reserves the right to deduct the amount of deficiency from ad valorem property tax appropriations otherwise payable to MCH.

Note 14 – Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date that the financial statement was available to be issued.

**Regulatory-Required
Supplementary Information**

MORRIS COUNTY, KANSAS

Schedule 1

Summary of Expenditures-Actual and Budget
 Regulatory Basis
 Budgeted Funds Only
 For the Year Ended December 31, 2019

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,877,304	\$ 0	\$ 2,877,304	\$ 2,827,536	\$ (49,768)
Special Purpose Funds					
Road & Bridge	2,995,000	0	2,995,000	2,845,689	(149,311)
Special Bridge	500,000	0	500,000	138,359	(361,641)
Reappraisal	203,500	0	203,500	200,756	(2,744)
County Health	116,188	0	116,188	116,188	0
Noxious Weed	205,500	0	205,500	149,023	(56,477)
Ambulance	148,188	0	148,188	148,188	0
Mental Health	73,000	0	73,000	73,000	0
Hospital Maintenance	152,376	0	152,376	152,376	0
Employee Benefits	1,223,000	0	1,223,000	1,182,228	(40,772)
Consolidated 911	340,000	0	340,000	70,026	(269,974)
Bond & Interest Fund					
Bond & Interest	0	0	0	0	0
Business Fund					
Solid Waste Disposal	444,000	0	444,000	381,520	(62,480)

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,606,440	\$ 1,997,362	\$ 1,901,722	\$ 95,640
Delinquent	23,413	19,842	20,000	(158)
Motor Vehicle	125,700	146,310	138,936	7,374
Recreational Vehicle	3,007	3,342	3,581	(239)
Mineral Production	0	40	0	40
Excise	5	3	0	3
16/20M	12,783	12,831	13,701	(870)
Commercial Vehicle	3,148	3,330	3,483	(153)
Watercraft	4,856	5,886	5,333	553
Transient Guest	15,910	15,788	9,000	6,788
Penalty & Int Rec'd and Paid Out	27,108	(6,518)	15,000	(21,518)
Total Taxes	<u>1,822,370</u>	<u>2,198,216</u>	<u>2,110,756</u>	<u>87,460</u>
Intergovernmental				
Sales Tax	433,400	434,912	395,000	39,912
Flood Control	66	2,016	0	2,016
Grants	2,000	0	0	0
Public transportation-KDOT	114,636	63,121	83,503	(20,382)
Federal Share-Lake Patrol	22,584	23,707	20,000	3,707
Total Intergovernmental	<u>572,686</u>	<u>523,756</u>	<u>498,503</u>	<u>25,253</u>
Licenses & fees				
Officer Fees	83,602	80,529	35,000	45,529
Public Trans fares & donations	22,316	24,381	13,000	11,381
Miscellaneous fees	12,833	1,519	20,000	(18,481)
Total Licenses & fees	<u>118,751</u>	<u>106,429</u>	<u>68,000</u>	<u>38,429</u>
Use of Money & Property				
Interest on Investments	75,297	112,489	0	112,489
Prisoner Care	2,285	3,240	1,000	2,240
Leased Lands	5,300	5,305	5,000	305
Copy & Fax	5,381	4,513	3,000	1,513
Total Use of Money & Prop	<u>88,263</u>	<u>125,547</u>	<u>9,000</u>	<u>116,547</u>
Other Reimbursements & misc	<u>30,250</u>	<u>59,795</u>	<u>0</u>	<u>59,795</u>
Treasurer Special Auto Transfers	<u>44,959</u>	<u>46,098</u>	<u>25,000</u>	<u>21,098</u>
Total Receipts	<u>\$ 2,677,279</u>	<u>\$ 3,059,841</u>	<u>\$ 2,711,259</u>	<u>\$ 348,582</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission				
Personal Services	\$ 53,288	\$ 55,211	\$ 55,000	\$ 211
Commodities	215	0	600	(600)
Contractual	10,399	10,192	9,000	1,192
Total County Commission	<u>63,902</u>	<u>65,403</u>	<u>64,600</u>	<u>803</u>
County Clerk				
Personal Services	101,959	111,972	108,000	3,972
Commodities	724	0	800	(800)
Contractual	1,854	2,149	4,000	(1,851)
Capital Outlay	0	0	1,000	(1,000)
Total County Clerk	<u>104,537</u>	<u>114,121</u>	<u>113,800</u>	<u>321</u>
County Treasurer				
Personal Services	137,851	135,270	124,700	10,570
Commodities	283	113	2,400	(2,287)
Contractual	11,903	12,503	15,000	(2,497)
Capital Outlay	0	0	0	0
Total County Treasurer	<u>150,037</u>	<u>147,886</u>	<u>142,100</u>	<u>5,786</u>
County Attorney				
Personal Services	130,033	133,682	132,000	1,682
Commodities	5,579	5,633	6,000	(367)
Contractual	16,270	16,047	20,000	(3,953)
Capital Outlay	0	3,734	4,500	(766)
Total County Attorney	<u>151,882</u>	<u>159,096</u>	<u>162,500</u>	<u>(3,404)</u>
County Register of Deeds				
Personal Services	72,532	74,588	72,100	2,488
Commodities	1,832	3,287	3,900	(613)
Contractual	8,723	9,604	12,000	(2,396)
Capital Outlay	0	0	0	0
Total County Reg of Deeds	<u>83,087</u>	<u>87,479</u>	<u>88,000</u>	<u>(521)</u>
Courthouse - General Expense				
Personal Services	60,339	62,392	66,000	(3,608)
Commodities	38,452	38,228	40,000	(1,772)
Contractual	251,634	256,076	311,244	(55,168)
Indigent defense	59,056	71,400	95,000	(23,600)
Interest paid on city tax refund	0	2,999	5,000	(2,001)
Capital Outlay	702	0	0	0
Total Courthouse-Gen	<u>410,183</u>	<u>431,095</u>	<u>517,244</u>	<u>(86,149)</u>
Total Expenditures-Forward	<u>\$ 963,628</u>	<u>\$ 1,005,080</u>	<u>\$ 1,088,244</u>	<u>\$ (83,164)</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 963,628	\$ 1,005,080	\$ 1,088,244	\$ (83,164)
District Court				
Commodities	10,789	8,661	33,657	(24,996)
Contractual	24,265	25,655	8,380	17,275
Capital Outlay	4,500	2,299	2,200	99
Total District Court	<u>39,554</u>	<u>36,615</u>	<u>44,237</u>	<u>(7,622)</u>
Election				
Personal Services	21,442	21,924	22,700	(776)
Commodities	1,290	630	9,000	(8,370)
Contractual	31,447	17,273	25,000	(7,727)
Capital Outlay	0	0	5,000	(5,000)
Total Election	<u>54,179</u>	<u>39,827</u>	<u>61,700</u>	<u>(21,873)</u>
Dispatch				
Personal Services	165,331	188,854	157,000	31,854
Commodities	589	1,211	500	711
Contractual	5,153	2,220	2,000	220
Capital Outlay	0	6,078	7,500	(1,422)
Total Dispatch	<u>171,073</u>	<u>198,363</u>	<u>167,000</u>	<u>31,363</u>
Sheriff				
Personal Services	309,693	333,520	308,000	25,520
Commodities	57,473	45,138	61,800	(16,662)
Contractual	29,552	29,653	44,100	(14,447)
Capital Outlay	59,039	32,950	63,950	(31,000)
Total Sheriff	<u>455,757</u>	<u>441,261</u>	<u>477,850</u>	<u>(36,589)</u>
Jail				
Personal Services	72,253	49,869	78,000	(28,131)
Commodities	19,120	26,135	23,700	2,435
Contractual	92,846	62,459	120,000	(57,541)
Capital Outlay	0	0	13,000	(13,000)
Total Jail	<u>184,219</u>	<u>138,463</u>	<u>234,700</u>	<u>(96,237)</u>
Emergency Preparedness				
Personal Services	19,183	19,433	19,900	(467)
Commodities	465	493	1,000	(507)
Contractual	1,806	900	3,000	(2,100)
Capital Outlay	0	0	0	0
Total Emergency Prep	<u>21,454</u>	<u>20,826</u>	<u>23,900</u>	<u>(3,074)</u>
Total Expenditures-Forward	<u>\$ 1,889,864</u>	<u>\$ 1,880,435</u>	<u>\$ 2,097,631</u>	<u>\$ (217,196)</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

GENERAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 1,889,864	\$ 1,880,435	\$ 2,097,631	\$ (217,196)
Juvenile Detention	13,073	17,076	0	17,076
Public Transportation				
Personal Services	101,468	108,980	95,000	13,980
Commodities	16,018	14,465	20,000	(5,535)
Contractual	21,500	12,998	15,000	(2,002)
Capital Outlay	0	0	0	0
Total Public Transportation	138,986	136,443	130,000	6,443
Appropriations				
Fair Premium	4,000	4,000	4,000	0
Fair Buildings	22,500	22,500	22,500	0
Conservation	27,000	27,000	27,000	0
Services for the Elderly	73,274	76,173	76,173	0
Industrial Development	20,000	20,000	20,000	0
Tourism	20,000	20,000	20,000	0
Historical Society	10,000	10,000	10,000	0
Rural Lakes Region	5,000	5,000	5,000	0
Other	17,584	21,754	0	21,754
Total Appropriations	199,358	206,427	184,673	21,754
Transfers				
Transfer to Capital Improvement	100,000	50,000	100,000	(50,000)
Transfer to Equipment Reserve	336,044	537,155	365,000	172,155
Total Transfers	436,044	587,155	465,000	122,155
Adjustments for Qualifying Budget Credits	0	0	0	0
Total Expenditures	\$ 2,677,325	\$ 2,827,536	2,877,304	(49,768)
Receipts Over (Under) Expenditures	(46)	232,305	\$ (166,045)	\$ 398,350
Unencumbered Cash, January 1	327,908	328,152		
Prior Year Cancelled Encumbrances	290	0		
Unencumbered Cash, December 31	\$ 328,152	\$ 560,457		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2B

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

ROAD & BRIDGE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 1,845,828	\$ 2,460,501	\$ 2,322,515	\$ 137,986
Delinquent	31,404	24,759	25,000	(241)
Motor Vehicle	180,942	171,112	162,487	8,625
Recreational Vehicle	4,329	3,908	4,186	(278)
Excise	7	3	0	3
16/20M	18,119	18,470	16,023	2,447
Commercial Vehicle	4,531	3,895	4,075	(180)
Watercraft	6,990	6,883	6,238	645
State of Kansas-Special City/County	321,827	325,157	320,005	5,152
State of Kansas-Equalization	1,379	3,158	1,500	1,658
Federal Entitlement	16,186	16,546	15,000	1,546
Fuel Reimbursements	61,789	51,622	42,000	9,622
Other reimbursements	102,350	54,593	0	54,593
Total Receipts	<u>2,595,681</u>	<u>3,140,607</u>	<u>2,919,029</u>	<u>221,578</u>
Expenditures				
Personal Services	688,560	671,974	690,000	(18,026)
Commodities	1,625,585	1,617,009	1,725,000	(107,991)
Contractual Services	271,668	446,834	320,000	126,834
Capital Outlay	93,882	9,872	60,000	(50,128)
Transfers Out	150,000	100,000	200,000	(100,000)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	<u>2,829,695</u>	<u>2,845,689</u>	<u>2,995,000</u>	<u>(149,311)</u>
Receipts Over (Under) Expenditures	(234,014)	294,918	<u>\$ (75,971)</u>	<u>\$ 370,889</u>
Unencumbered Cash, January 1	<u>260,710</u>	<u>26,696</u>		
Unencumbered Cash, December 31	<u>\$ 26,696</u>	<u>\$ 321,614</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2C

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 132,603	\$ 190,225	\$ 177,729	\$ 12,496
Delinquent	2,555	1,869	2,000	(131)
Motor Vehicle	13,716	12,350	11,724	626
Recreational Vehicle	328	282	302	(20)
Excise	1	0	0	0
16/20M	1,878	1,400	1,156	244
Commercial Vehicle	343	281	294	(13)
Watercraft	530	497	450	47
Sale of Materials & Reimbursements	101,279	72,550	0	72,550
Total Receipts	253,233	279,454	193,655	85,799
Expenditures				
Commodities	64,735	97,462	100,000	(2,538)
Contractual Services	391,810	40,897	400,000	(359,103)
Capital Outlay	0	0	0	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	456,545	138,359	500,000	(361,641)
Receipts Over (Under) Expenditures	(203,312)	141,095	\$ (306,345)	\$ 447,440
Unencumbered Cash, January 1	538,818	335,506		
Unencumbered Cash, December 31	\$ 335,506	\$ 476,601		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

REAPPRAISAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 145,085	\$ 183,251	\$ 175,031	\$ 8,220
Delinquent	1,895	1,719	1,000	719
Motor Vehicle	9,642	13,261	12,594	667
Recreational Vehicle	231	303	324	(21)
Excise	0	0	0	0
16/20M	1,073	984	1,242	(258)
Commercial Vehicle	242	302	316	(14)
Watercraft	372	533	484	49
Copies, Maps, Printouts	2,076	1,690	2,500	(810)
Total Receipts	<u>160,616</u>	<u>202,043</u>	<u>193,491</u>	<u>8,552</u>
Expenditures				
Personal Services	113,720	145,715	115,000	30,715
Commodities	6,620	8,932	7,500	1,432
Contractual Services	57,660	46,109	72,500	(26,391)
Capital Outlay	5,029	0	8,500	(8,500)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	<u>183,029</u>	<u>200,756</u>	<u>203,500</u>	<u>(2,744)</u>
Receipts Over (Under) Expenditures	(22,413)	1,287	<u>\$ (10,009)</u>	<u>\$ 11,296</u>
Unencumbered Cash, January 1	25,685	3,272		
Prior year cancelled encumbrance	0	0		
Unencumbered Cash, December 31	<u>\$ 3,272</u>	<u>\$ 4,559</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 92,240	\$ 115,310	\$ 103,704	\$ 11,606
Delinquent	1,505	1,204	1,000	204
Motor Vehicle	8,403	8,520	8,092	428
Recreational Vehicle	201	195	208	(13)
Excise	0	0	0	0
16/20M	843	858	798	60
Commercial Vehicle	210	194	203	(9)
Watercraft	325	343	311	32
Other receipts	0	0	0	0
Total Receipts	<u>103,727</u>	<u>126,624</u>	<u>114,316</u>	<u>12,308</u>
Expenditures				
Appropriation to Morris Co Hospital	<u>103,650</u>	<u>116,188</u>	<u>116,188</u>	<u>0</u>
Receipts Over (Under) Expenditures	77	10,436	<u>\$ (1,872)</u>	<u>\$ 12,308</u>
Unencumbered Cash, January 1	<u>1,809</u>	<u>1,886</u>		
Unencumbered Cash, December 31	<u>\$ 1,886</u>	<u>\$ 12,322</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

NOXIOUS WEED

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 48,150	\$ 5,646	\$ 0	\$ 5,646
Delinquent	1,049	612	500	112
Motor Vehicle	4,376	4,333	4,116	217
Recreational Vehicle	105	99	106	(7)
Excise	0	0	0	0
16/20M	991	447	406	41
Commercial Vehicle	110	99	103	(4)
Watercraft	169	174	158	16
Sales	70,506	53,079	70,000	(16,921)
Total Receipts	<u>125,456</u>	<u>64,489</u>	<u>75,389</u>	<u>(10,900)</u>
Expenditures				
Personal Services	17,032	18,267	23,000	(4,733)
Commodities	115,519	87,036	110,000	(22,964)
Contractual Services	6,893	4,492	7,500	(3,008)
Capital Outlay	20,000	39,228	65,000	(25,772)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	<u>159,444</u>	<u>149,023</u>	<u>205,500</u>	<u>(56,477)</u>
Receipts Over (Under) Expenditures	(33,988)	(84,534)	<u>\$ (130,111)</u>	<u>\$ 45,577</u>
Unencumbered Cash, January 1	<u>153,302</u>	<u>119,314</u>		
Unencumbered Cash, December 31	<u>\$ 119,314</u>	<u>\$ 34,780</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

AMBULANCE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 109,306	\$ 137,176	\$ 123,386	\$ 13,790
Delinquent	1,808	1,439	0	1,439
Motor Vehicle	10,170	10,113	9,602	511
Recreational Vehicle	243	231	247	(16)
Excise	0	0	0	0
16/20M	1,005	1,038	947	91
Commercial Vehicle	255	231	241	(10)
Watercraft	393	407	369	38
Other Counties Tax	11,425	12,527	10,500	2,027
Total Receipts	<u>134,605</u>	<u>163,162</u>	<u>145,292</u>	<u>17,870</u>
Expenditures				
Appropriation to Morris Co Hospital	134,400	148,188	148,188	0
Other		0	0	0
Total Expenditures	<u>134,400</u>	<u>148,188</u>	<u>148,188</u>	<u>0</u>
Receipts Over (Under) Expenditures	205	14,974	<u>\$ (2,896)</u>	<u>\$ 17,870</u>
Unencumbered Cash, January 1	<u>2,154</u>	<u>2,359</u>		
Unencumbered Cash, December 31	<u>\$ 2,359</u>	<u>\$ 17,333</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 59,485	\$ 69,901	\$ 62,534	\$ 7,367
Delinquent	890	740	200	540
Motor Vehicle	4,892	5,458	5,180	278
Recreational Vehicle	117	125	133	(8)
Excise	0	0	0	0
16/20M	534	499	511	(12)
Commercial Vehicle	123	124	130	(6)
Watercraft	189	219	199	20
Other	0	0	0	0
Total Receipts	<u>66,230</u>	<u>77,066</u>	<u>68,887</u>	<u>8,179</u>
Expenditures				
Mental Health	52,190	59,000	59,000	0
Hettinger	14,000	14,000	14,000	0
Total Expenditures	<u>66,190</u>	<u>73,000</u>	<u>73,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	40	4,066	<u>\$ (4,113)</u>	<u>\$ 8,179</u>
Unencumbered Cash, January 1	<u>1,093</u>	<u>1,133</u>		
Unencumbered Cash, December 31	<u>\$ 1,133</u>	<u>\$ 5,199</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

HOSPITAL MAINTENANCE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 121,864	\$ 149,928	\$ 134,815	\$ 15,113
Delinquent	1,922	1,567	500	1,067
Motor Vehicle	10,822	11,231	10,668	563
Recreational Vehicle	259	257	275	(18)
Excise	0	0	0	0
16/20M	1,062	1,105	1,052	53
Commercial Vehicle	271	255	268	(13)
Watercraft	418	452	410	42
Other	0	0	0	0
Total Receipts	<u>136,618</u>	<u>164,795</u>	<u>147,988</u>	<u>16,807</u>
Expenditures				
Appropriation to Morris Co Hospital	<u>136,300</u>	<u>152,376</u>	<u>152,376</u>	<u>0</u>
Receipts Over (Under) Expenditures	318	12,419	<u>\$ (4,388)</u>	<u>\$ 16,807</u>
Unencumbered Cash, January 1	<u>2,176</u>	<u>2,494</u>		
Unencumbered Cash, December 31	<u>\$ 2,494</u>	<u>\$ 14,913</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2J

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 972,892	\$ 1,140,663	\$ 1,021,944	\$ 118,719
Delinquent	14,151	12,035	5,000	7,035
Motor Vehicle	85,863	88,604	84,140	4,464
Recreational Vehicle	2,054	2,024	2,168	(144)
Excise	3	2	0	2
16/20M	7,290	8,765	8,297	468
Commercial Vehicle	2,150	2,017	2,110	(93)
Watercraft	3,317	3,564	3,230	334
Other	2,340	286	0	286
Total Receipts	<u>1,090,060</u>	<u>1,257,960</u>	<u>1,126,889</u>	<u>131,071</u>
Expenditures				
KPERS	203,480	222,154	210,000	12,154
Social Security & Medicare	163,391	169,581	170,000	(419)
Unemployment	1,838	1,901	8,000	(6,099)
Worker's Compensation	39,230	34,481	60,000	(25,519)
Health Insurance	684,319	754,111	775,000	(20,889)
Total Expenditures	<u>1,092,258</u>	<u>1,182,228</u>	<u>1,223,000</u>	<u>(40,772)</u>
Receipts Over (Under) Expenditures	(2,198)	75,732	<u>\$ (96,111)</u>	<u>\$ 171,843</u>
Unencumbered Cash, January 1	<u>82,897</u>	<u>80,699</u>		
Unencumbered Cash, December 31	<u>\$ 80,699</u>	<u>\$ 156,431</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

MORRIS COUNTY 911

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Telephone tax & interest	\$ 50,525	\$ 52,919	\$ 50,000	\$ 2,919
Other	0	0	0	0
Total Receipts	<u>50,525</u>	<u>52,919</u>	<u>50,000</u>	<u>2,919</u>
Expenditures				
911 Expense	41,567	70,026	340,000	(269,974)
Other	0	0	0	0
Total Expenditures	<u>41,567</u>	<u>70,026</u>	<u>340,000</u>	<u>(269,974)</u>
Receipts Over (Under) Expenditures	8,958	(17,107)	<u>\$ (290,000)</u>	<u>\$ 272,893</u>
Unencumbered Cash, January 1	<u>310,999</u>	<u>319,957</u>		
Unencumbered Cash, December 31	<u>\$ 319,957</u>	<u>\$ 302,850</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Totals for the Prior Year Ended December 31, 2018

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfer from General	\$ 100,000	\$ 50,000
Expenditures		
Capital Improvements	5,250	48,805
Other	0	0
Total Expenditures	<u>5,250</u>	<u>48,805</u>
Receipts Over (Under) Expenditures	94,750	1,195
Unencumbered Cash, January 1	<u>368,409</u>	<u>463,159</u>
Unencumbered Cash, December 31	<u><u>\$ 463,159</u></u>	<u><u>\$ 464,354</u></u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Totals for the Prior Year Ended December 31, 2018

EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 486,044	\$ 637,155
Other receipts	0	0
Total Receipts	<u>486,044</u>	<u>637,155</u>
Expenditures		
Equipment	126,485	1,178,392
Other	0	0
Total Expenditures	<u>126,485</u>	<u>1,178,392</u>
Receipts Over (Under) Expenditures	359,559	(541,237)
Unencumbered Cash, January 1	<u>2,098,992</u>	<u>2,458,551</u>
Unencumbered Cash, December 31	<u>\$ 2,458,551</u>	<u>\$ 1,917,314</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

DIVERSION

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 7,475	\$ 6,175
Other receipts	0	0
Total Receipts	<u> 7,475</u>	<u> 6,175</u>
 Expenditures		
Diversion expenditures	3,806	6,047
Other	0	0
Total Expenditures	<u> 3,806</u>	<u> 6,047</u>
 Receipts Over (Under) Expenditures	3,669	128
 Unencumbered Cash, January 1	<u> 3,552</u>	<u> 7,221</u>
 Unencumbered Cash, December 31	<u> \$ 7,221</u>	<u> \$ 7,349</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 20

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

DRUG FORFEITURE & SEIZURE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Forfeitures & seizures	\$ 0	\$ 0
Interest	18	19
Total Receipts	<u> 18</u>	<u> 19</u>
Expenditures		
Law expenditures	0	0
Other	<u> 0</u>	<u> 0</u>
Total Expenditures	<u> 0</u>	<u> 0</u>
Receipts Over (Under) Expenditures	18	19
Unencumbered Cash, January 1	<u> 17,677</u>	<u> 17,695</u>
Unencumbered Cash, December 31	<u> \$ 17,695</u>	<u> \$ 17,714</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Totals for the Prior Year Ended December 31, 2018

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 8,338	\$ 7,839
Other receipts	0	0
Total Receipts	<u>8,338</u>	<u>7,839</u>
Expenditures		
Technology equipment	10,445	6,924
Other	0	0
Total Expenditures	<u>10,445</u>	<u>6,924</u>
Receipts Over (Under) Expenditures	(2,107)	915
Unencumbered Cash, January 1	<u>36,747</u>	<u>34,640</u>
Unencumbered Cash, December 31	<u>\$ 34,640</u>	<u>\$ 35,555</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Totals for the Prior Year Ended December 31, 2018

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 2,070	\$ 1,946
Other receipts	0	0
Total Receipts	<u>2,070</u>	<u>1,946</u>
 Expenditures		
Technology equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
 Receipts Over (Under) Expenditures	2,070	1,946
 Unencumbered Cash, January 1	<u>5,869</u>	<u>7,939</u>
 Unencumbered Cash, December 31	<u>\$ 7,939</u>	<u>\$ 9,885</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Totals for the Prior Year Ended December 31, 2018

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 2,070	\$ 1,946
Other receipts	0	0
Total Receipts	<u>2,070</u>	<u>1,946</u>
 Expenditures		
Technology equipment	1,224	0
Other	0	0
Total Expenditures	<u>1,224</u>	<u>0</u>
 Receipts Over (Under) Expenditures	846	1,946
 Unencumbered Cash, January 1	<u>3,546</u>	<u>4,392</u>
 Unencumbered Cash, December 31	<u>\$ 4,392</u>	<u>\$ 6,338</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

BOND & INTEREST

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Delinquent	0	0	0	0
Motor Vehicle	0	0	0	0
Recreational Vehicle	0	0	0	0
Excise	0	0	0	0
16/20M	0	0	0	0
Commercial Vehicle	0	0	0	0
Watercraft	0	0	0	0
Other	0	0	0	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Interest	0	0	0	0
Principal	0	0	0	0
Transfer to General	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0	<u>\$ 0</u>	<u>\$ 0</u>
Unencumbered Cash, January 1	<u>30,275</u>	<u>30,275</u>		
Unencumbered Cash, December 31	<u>\$ 30,275</u>	<u>\$ 30,275</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Totals for the Prior Year Ended December 31, 2018

SOLID WASTE DISPOSAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 274,360	\$ 340,522	\$ 240,000	\$ 100,522
Sale of scrap & commodities	62,140	46,781	30,000	16,781
Total Receipts	<u>336,500</u>	<u>387,303</u>	<u>270,000</u>	<u>117,303</u>
Expenditures				
Transfer Station				
Personal Service	49,913	41,667	50,000	(8,333)
Commodities	4,326	5,060	6,000	(940)
Contractual	179,436	190,181	187,000	3,181
Capital Outlay	0	0	30,000	(30,000)
Recycling Center				
Personal Service	101,192	119,674	100,000	19,674
Commodities	11,440	13,963	25,000	(11,037)
Contractual	8,666	6,871	16,000	(9,129)
Capital Outlay	0	4,104	30,000	(25,896)
Total Expenditures	<u>354,973</u>	<u>381,520</u>	<u>444,000</u>	<u>(62,480)</u>
Receipts Over (Under) Expenditures	(18,473)	5,783	<u>\$ (174,000)</u>	<u>\$ 179,783</u>
Unencumbered Cash, January 1	<u>331,075</u>	<u>312,602</u>		
Unencumbered Cash, December 31	<u>\$ 312,602</u>	<u>\$ 318,385</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2U

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

TRUST FUNDS

	Law Library	Prosecuting Attorney	County Atty Worthless Checks	Treasurer's Special Auto	Oil & Gas Trust Fund	Bond Supervision Fee	Juvenile Diversion Fee
Receipts							
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	3,386	390	0	54,431	0	282	100
Total Receipts	<u>3,386</u>	<u>390</u>	<u>0</u>	<u>54,431</u>	<u>0</u>	<u>282</u>	<u>100</u>
Expenditures							
Program Expenditures	0	162	0	26,978	0	0	0
Transfer to General	0	0	0	46,098	0	0	0
Total Expenditures	<u>0</u>	<u>162</u>	<u>0</u>	<u>73,076</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	3,386	228	0	(18,645)	0	282	100
Unencumbered Cash, January 1	<u>8,438</u>	<u>4,460</u>	<u>584</u>	<u>46,098</u>	<u>22,729</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, December 31	<u>\$ 11,824</u>	<u>\$ 4,688</u>	<u>\$ 584</u>	<u>\$ 27,453</u>	<u>\$ 22,729</u>	<u>\$ 282</u>	<u>\$ 100</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

AGENCY FUNDS

Fund	Cash	Cash	Cash	Cash
	Balance Jan 1, 2019	Receipts	Disbursements	Balance Dec 31, 2019
Alcohol & Drug Program	\$ 5,686	\$ 8,343	\$ 5,686	\$ 8,343
Anti-Drug Program	56	0	0	56
Court Trustee Fees	5,996	0	0	5,996
District Court	31,781	0	31,265	516
Sales Tax Collections	0	279,460	279,460	0
Drivers Licenses	0	18,716	18,716	0
Payroll Withholding	112	282,540	282,441	211
Fish & Game Licenses	0	2,363	2,363	0
State Motor Vehicle Fees	0	520,930	520,930	0
Fees & Permits	0	2,702	2,702	0
Stray Animal Sale	4,528	5,739	10,267	0
Sheriff Sale	262	1,038	1,038	262
Tax Collections	8,866,376	13,831,907	14,789,452	7,908,831
State Buildings	1,986	133,208	132,134	3,060
Schools	45,299	4,821,957	4,791,402	75,854
Cities	37,611	1,289,006	1,272,010	54,607
Townships	591	42,534	42,234	891
Cemeteries	1,468	92,614	91,722	2,360
Special Districts	25,305	545,965	545,041	26,229
Total	<u>\$ 9,027,057</u>	<u>\$ 21,879,022</u>	<u>\$ 22,818,863</u>	<u>\$ 8,087,216</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 4

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

RELATED MUNICIPAL ENTITY
MORRIS COUNTY PUBLIC BUILDING COMMISSION

	2011A P&I Account	2018A P&I Account	2018B P&I Account	2018A Issuance Costs	2018B Issuance Costs	2018B Project Fund	Total
Receipts							
Morris County Hospital	\$ 0	\$ 165,095	\$ 105,690	\$ 0	\$ 0	\$ 0	\$ 270,785
Transfer in	0	569	653	0	0	0	1,222
Other receipts	1	154	94	1	1	315	566
Total Receipts	<u>1</u>	<u>165,818</u>	<u>106,437</u>	<u>1</u>	<u>1</u>	<u>315</u>	<u>272,573</u>
Expenditures							
Bond, interest & fees	0	166,044	106,573	0	0	0	272,617
Transfer out	0	0	0	569	625	28	1,222
Project expenditures	125	0	0	0	0	0	125
Total Expenditures	<u>125</u>	<u>166,044</u>	<u>106,573</u>	<u>569</u>	<u>625</u>	<u>28</u>	<u>273,964</u>
Receipts Over (Under) Expenditures	(124)	(226)	(136)	(568)	(624)	287	(1,391)
Unencumbered Cash, January 1	<u>124</u>	<u>362</u>	<u>213</u>	<u>568</u>	<u>624</u>	<u>(287)</u>	<u>1,604</u>
Unencumbered Cash, December 31	<u>\$ 0</u>	<u>\$ 136</u>	<u>\$ 77</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 213</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 5

Reconciled 2018 Tax Roll
For the Year Ended December 31, 2019

Original Tax Roll Abstract	
Ad Valorem	\$ 12,195,111
Specials	244,782
16/20M	84,513
Watercraft	39,144
Subsequent Adjustments	
Added Tax	18,947
Abated Tax	(78,428)
Tax Sale-Uncollected Tax	0
	<u>\$ 12,504,069</u>
Tax Roll Collections	
2018 Collections	\$ 7,873,060
2019 Collections	4,419,718
Uncollected Tax	
Real Estate Redemptions	174,872
Personal Property Tax Warrants	36,419
Uncollected Current	0
	<u>\$ 12,504,069</u>

See Accompanying Auditors' Report.